IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 28TH SEPTEMBER 2007 / 6TH ASWINA 1929

WP(C).No. 28666 of 2007(K)

PETITIONER:

M/S.BALANAGAR TECHNICAL INSTITUTE
ASSOCIATION, MOOKKANNOOR, ANKAMALY, ERNAKULAM DT.,
REPRESENTED BY IT'S DIRECTOR,
BR.JOSEPH ANTONY.

BY ADV. SRI.BOBBY JOHN
SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
ANGAMALY.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MATTANCHERRY, COCHIN.

BY GOVT. PLEADER MR. M.P. SREEKRISHNAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 28666 OF 2007 K
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Dated this the 28th September, 2007

J U D G M E N T

Ext. P1 is an order of assessment in terms of which books of accounts of the assessee were rejected and the assessing officer quantified the tax that is due on best judgment basis. Aggrieved by Ext. p1, the petitioner has filed appeal as Ext. P2 along with Ext. P3 application for stay. Revenue recovery proceedings have now been initiated in terms of Ext. P1 and hence this writ petition.

2. While the petitioner contends that there was no warrant for rejecting the books of account and that they are entitled to get exemption of the turn over, the learned Govt. Pleader contradicts the same.

3. In any case this is a matter pending before the appellate authority and I am not persuaded to pronounce on the correctness or otherwise of the said contention. Now that the appeal is pending before the 2nd respondent, I dispose of this writ petition directing the 2nd respondent to consider and pass orders on Ext.

p2 appeal filed by the petitioner as expeditiously as possible, at any rate within two months from the date of receipt of a copy of this judgment.

4. In the meantime further proceedings pursuant to Ext. P4 revenue recovery proceedings will stand stayed on the petitioner remitting one forth of the tax demanded within two weeks from the date of receipt of a copy of this judgment.

ANTONY DOMINIC
JUDGE

jan/-